

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87 07-30

~~Crutches, Artificial Devices, Aids, Blood, Oxygen and Wheelchairs~~

Medical Equipment, Mobility Enhancing Equipment and Prosthetic Devices, Blood and Oxygen

(A) Artificial Devices

The tax does not apply to the sale of articles designed and purchased to be worn on the person of the owner or user which constitute additions to the human body in replacement of a missing part including artificial limbs, artificial teeth and dentures, spectacles and eyeglasses, artificial eyes and artificial hearing devices, including their batteries and transistors.

The tax does not apply to the sale of artificial devices which are individually designed, made up or constructed for use of a particular person so as to become a brace, support, supplement, correction or substitute for the bodily structure. Therefore, sales of trusses, abdominal supports, uterine supports, maternity supports, kidney supports and postoperative supports are exempt, if such items are specially made for the use of a particular person.

The tax does not apply to sales of bags, hose and accessories worn by persons to permit the escape of waste from the body where normal elimination is impossible because of surgery.

(A) Durable Medical Equipment

“Durable medical equipment” means equipment including repair and replacement parts which can withstand repeated use; is primarily and customarily used to serve a medical purpose; generally not useful to a person in the absence of illness or injury; and is not worn in or on the body.

The tax does not apply to the sale or rental of durable medical equipment **for home use only** including syringe infusers, ambulatory drug delivery pumps, hospital beds, convalescent chairs, bath and shower chairs, commode chairs, and chair lifts. However, the tax applies to such items when sold to a convalescent or nursing home operated for profit. In such case, such home will be regarded as the taxable user.

Supplies used in connection with syringe infusers and ambulatory drug delivery pumps that are sold on prescription to individuals to be used by them to dispense or administer prescription drugs, and related ancillary dressings and supplies used to dispense or administer prescription drugs shall also be exempt from tax.

(B) Mobile Enhancing Equipment

“Mobility enhancing equipment” means equipment including repair and replacements part which is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; is not generally used by persons with normal mobility; and does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer.

The tax does not apply to the sale or rental of mobility enhancing equipment including wheelchairs, crutches, canes, motorized carts, stair lifts, walkers, and lifts and controls specifically added to motor vehicles.

(C) Prosthetic Devices

“Prosthetic device” means a replacement, corrective, or supportive device including repair and replacement parts worn on or in the body to artificially replace a missing portion of the body; prevent or correct physical deformity or malfunction; or support a weak or deformed portion of the body.

The tax does not apply to sale or rental of prosthetic devices, sold on prescription including artificial limbs, dentures, spectacles and eyeglasses, artificial eyes and braces. Artificial hearing devices and hearing aids are also exempt whether or not sold on prescription.

(B)(D) Standardized Devices and Supplies

Standardized or stock devices, braces or supports are taxable inasmuch as they are not ~~orthopedic appliances~~ prosthetic devices within the meaning of the exemption provisions of the Rhode Island sales and use tax law. Examples of this type of property include the following:

TAXABLE ITEMS

Anklets
Bandages
Elbow Caps
Ear Correction Caps
Elastic Goods, Etc.
Eye Shades and Shields
Knee Caps

Mouth Breathing
Prevention Shields
Thigh Pieces
Thumb Pieces
Suspensories
Wristlets

If, however, a person is required to wear or use any of the foregoing items because of a physical condition and purchases an item upon the prescription of a doctor, the tax will not apply. In such case the retailer should retain as part of the records the doctor's prescription.

(C) (E) Blood and Oxygen

The tax does not apply to the sale of blood, blood plasma, medical oxygen and other gases sold for medical treatment of human beings.

(D) Wheelchairs, Hospital Beds, etc.

~~The tax does not apply to the sale or rental of hospital beds and accessories to be used in connection therewith, such as hospital bed mattresses, side rails, patient helpers and barkin frames, overbed tables, convalescent chairs, crutches and wheel chairs when such accessories and items are purchased or rented by individuals for their own use and not for business purposes. However, the tax applies to such items when sold to a convalescent or nursing home operated for profit. In such case such home will be regarded as the taxable user.~~

~~R. GARY CLARK
TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~

DAVID M. SULLIVAN
TAX ADMINISTRATOR

~~DATE FILED:~~

EFFECTIVE DATE: January 1, 2007

THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU 87-30
PROMULGATED MAY 1, 1987

Regulation SU 07-30
Medical Equipment, Mobility Enhancing Equipment and Prosthetic Devices,
Blood and Oxygen

EXPLANATION OF REGULATORY CHANGES

Legislation conforming Rhode Island Sales & Use tax Law to the provisions of the Streamlined Sales & Use tax Agreement (SSUTA) was signed June 30, 2006 and becomes effective January 1, 2007.

Under the new legislation, R.I.G.L. 44-18-30(10)(ii) and 44-18-30(11) exempts the sale of durable medical equipment for home use; mobility enhancing equipment; and repair and replacement parts for any of the foregoing exempt equipment. Sales of prosthetic devices sold on prescription are also exempt.

There is substantially no change to the sales and use tax treatment of medical equipment and prosthetic devices under this new legislation. It merely defines what items belong to each medical category.

DEFINITIONS OF EXEMPT ITEMS:

“Durable medical equipment” means equipment including repair and replacement parts which can withstand repeated use; is primarily and customarily used to serve a medical purpose; generally not useful to a person in the absence of illness or injury; and is not worn in or on the body.

“Mobility enhancing equipment” means equipment including repair and replacements part which is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; is not generally used by persons with normal mobility; and does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer.

“Prosthetic device” means a replacement, corrective, or supportive device including repair and replacement parts worn on or in the body to artificially replace a missing portion of the body; prevent or correct physical deformity or malfunction; or support a weak or deformed portion of the body.

Note: Detailed list (not all inclusive) of durable medical equipment, mobility enhancing equipment and prosthetic devices will be posted on the Tax Division web site.